

**Ladera Recreation District  
Budget vs. Actuals  
July 2025**

	July				Year-to-date			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>								
<b>1100 Facility Rentals</b>								
1110 Pool Lease					14,400	26,109	(11,709)	55%
1120 Tennis Court Lease	2,837	6,137	(3,300)	46%	30,773	36,075	(5,302)	85%
1130 Misc Facilities Rentals	2,000	-	2,000		2,975	1,950	1,025	153%
1140 Party and event rentals	150		150		4,599		4,599	
<b>Total 1100 Facility Rentals</b>	<b>4,987</b>	<b>6,137</b>	<b>(1,150)</b>	<b>81%</b>	<b>52,747</b>	<b>64,134</b>	<b>(11,387)</b>	<b>82%</b>
<b>1200 membership</b>								
1210 Drop In	3,511	3,350	161	105%	8,719	7,433	1,286	117%
1220 Non-resident	15,440	1,926	13,514	802%	490,480	531,790	(41,310)	92%
1230 Residents	2,755	6,041	(3,286)	46%	269,860	282,390	(12,530)	96%
<b>Total 1200 membership</b>	<b>21,706</b>	<b>11,317</b>	<b>10,389</b>	<b>192%</b>	<b>769,059</b>	<b>821,613</b>	<b>(52,554)</b>	<b>94%</b>
<b>1300 Programs</b>								
1310 Camp Ladera	11,347	13,718	(2,371)	83%	107,144	106,695	449	100%
1320 Other Non-Aquatic Income	135	50	85	270%	379	350	29	108%
1330 Summer Dolphins	6,393	7,386	(993)	87%	66,708	75,681	(8,973)	88%
1340 Masters Swim	420	350	70	120%	5,163	3,410	1,753	151%
1350 Swim Lessons	7,345	7,000	345	105%	23,160	19,500	3,660	119%
1360 Youth Swim Fitness	585	50	535	1170%	28,813	26,660	2,153	108%
1370 Other Aquatics Programs					7,118	600	6,518	--
<b>Total 1300 Programs</b>	<b>26,225</b>	<b>28,554</b>	<b>(2,329)</b>	<b>92%</b>	<b>238,484</b>	<b>232,896</b>	<b>5,588</b>	<b>102%</b>
<b>1400 Recreation Events</b>								
1410 Events	1,015	1,035	(20)	98%	1,115	14,810	(13,695)	8%
1420 Vending Income	983		983		2,477		2,477	
<b>Total 1400 Recreation Events</b>	<b>1,998</b>	<b>1,035</b>	<b>963</b>	<b>193%</b>	<b>3,592</b>	<b>14,810</b>	<b>(11,218)</b>	<b>24%</b>
<b>1500 Property Tax Revenue</b>								
1510 Homeowners Prop Tax Relie	4,776	3,750	1,026	127%	575		575	
1520 Property Tax Rev Shift	64	260	(196)	25%		50,340	(50,340)	0%
1530 Property Tax Secured					188,176	131,480	56,696	143%
1540 Property Tax Unsecured					797	840	(43)	95%
1550 Taxes-Redemption						30	(30)	0%
<b>Total 1500 Property Tax Revenue</b>	<b>4,840</b>	<b>4,010</b>	<b>830</b>	<b>121%</b>	<b>189,547</b>	<b>182,690</b>	<b>6,857</b>	<b>104%</b>
<b>1600 Donations and Interest Income</b>								
1610 Donations	1,900		1,900		4,900		4,900	
1620 Interest Income	13,269	1	13,268	--	27,574	9,915	17,659	278%
<b>Total 1600 Donations and Interest Income</b>	<b>15,169</b>	<b>1</b>	<b>15,168</b>	<b>--</b>	<b>32,474</b>	<b>9,915</b>	<b>22,559</b>	<b>328%</b>
<b>Total Revenue</b>	<b>74,925</b>	<b>51,054</b>	<b>23,871</b>	<b>147%</b>	<b>1,285,904</b>	<b>1,326,058</b>	<b>(40,154)</b>	<b>97%</b>
<b>Expenditures</b>								
<b>2100 Administration Expenses</b>								
2110 Accounting		853	(853)	0%	9,430	13,496	(4,067)	70%
2120 Audit	1,380	2,200	(820)	63%	12,409	15,400	(2,991)	81%
2130 IT		100	(100)	0%	100	1,200	(1,100)	8%
2140 Legal	34	132	(99)	25%	17,234	3,404	13,830	506%
2150 Misc admin expenses	32	150	(118)	22%	3,219	1,050	2,169	307%
2160 Office Supplies	402	100	302	402%	2,462	700	1,762	352%
2170 Software Subscriptions	357	200	157	178%	11,960	8,100	3,860	148%
<b>Total 2100 Administration Expenses</b>	<b>2,205</b>	<b>3,735</b>	<b>(1,530)</b>	<b>59%</b>	<b>56,813</b>	<b>43,350</b>	<b>13,463</b>	<b>131%</b>
<b>2200 Bank Fees</b>								
2210 Bank	955	2,122	(1,167)	45%	29,630	30,074	(444)	99%
2220 Insurance	19,071	17,847	1,224	107%	20,496	19,147	1,349	107%
2230 Taxes	2,500	2,563	(63)	98%	2,500	5,981	(3,481)	42%
<b>Total 2200 Bank Fees</b>	<b>22,526</b>	<b>22,532</b>	<b>(6)</b>	<b>100%</b>	<b>52,627</b>	<b>55,202</b>	<b>(2,575)</b>	<b>95%</b>
<b>2300 Employee Wages</b>								
2320 Lifeguards	26,029	27,267	(1,238)	95%	90,629	98,250	(7,621)	92%
2330 Maintenance	3,603	3,600	3	100%	17,401	25,200	(7,799)	69%
2340 Camp Counselor	12,120	12,715	(595)	95%	20,316	22,884	(2,568)	89%
2350 Swim Instructors	3,169	1,750	1,419	181%	16,385	11,721	4,664	140%
2360 Misc Aquatics	104	-	104		132	-	132	
2370 Misc Non-aquatics		150	(150)	0%	436	1,050	(614)	42%
2380 Masters Coaches	667	800	(133)	83%	4,087	5,600	(1,513)	73%
2390 Swim Coaches	19,063	13,000	6,063	147%	27,063	27,100	(37)	100%
<b>Total 2300 Employee Wages</b>	<b>64,754</b>	<b>59,282</b>	<b>5,472</b>	<b>109%</b>	<b>176,449</b>	<b>191,805</b>	<b>(15,356)</b>	<b>92%</b>
<b>2310 Manager</b>								
2311 General Manager	12,115	12,918	(803)	94%	79,616	80,422	(807)	99%
2312 Aquatics and Accounting	8,655	9,167	(512)	94%	47,501	54,169	(6,668)	88%
2313 Facilities and Operations	7,885	8,333	(449)	95%	47,885	48,333	(449)	99%
<b>Total 2310 Manager</b>	<b>28,655</b>	<b>30,418</b>	<b>(1,764)</b>	<b>94%</b>	<b>175,002</b>	<b>182,924</b>	<b>(7,923)</b>	<b>96%</b>
<b>2400 Payroll Expenses</b>								
2410 Payroll Fees	1,267	1,512	(245)	84%	7,993	8,642	(649)	92%
2420 Payroll Taxes	7,150	6,182	968	116%	26,898	24,986	1,912	108%
<b>Total 2400 Payroll Expenses</b>	<b>8,417</b>	<b>7,694</b>	<b>723</b>	<b>109%</b>	<b>34,890</b>	<b>33,628</b>	<b>1,262</b>	<b>104%</b>
<b>2500 Facilities Maintenance Expenses</b>								
2510 Custodial Services & Supply	4,172	3,700	472	113%	27,358	26,200	1,158	104%
2520 Landscaping Services	2,875	4,000	(1,125)	72%	16,159	28,000	(11,841)	58%
2530 General Repairs and Maintenance	15,628	4,088	11,540	382%	51,051	28,418	22,633	180%
2540 Pool Maintenance	5,342	1,680	3,662	318%	22,543	9,987	12,556	226%
<b>Expenses</b>	<b>28,017</b>	<b>13,468</b>	<b>14,549</b>	<b>208%</b>	<b>117,111</b>	<b>92,605</b>	<b>24,506</b>	<b>126%</b>
<b>2600 Interest Expenses</b>								
2700 Program Expenses					13,584	14,241	(657)	95%
2710 Summer Dolphins expenses	6,735	8,000	(1,265)	84%	12,512	13,150	(638)	95%
2720 Camp Ladera Expenses	2,239	785	1,454	285%	7,670	4,385	3,285	175%
2730 Staff Training expenses		300	(300)	0%	79	2,100	(2,021)	4%
2740 Misc program expenses		3,499	(3,499)	0%	1,070	18,030	(16,960)	6%
2750 Pool Equipment	741		741		1,228		1,228	
<b>Total 2700 Program Expenses</b>	<b>9,715</b>	<b>12,584</b>	<b>(2,869)</b>	<b>77%</b>	<b>22,559</b>	<b>37,665</b>	<b>(15,106)</b>	<b>60%</b>
<b>2800 Recreation &amp; Events Expenses</b>								
2810 Event expenses	6,649	7,363	(713)	90%	13,914	10,090	3,824	138%
2820 Vending Supplies	1,107	572	535	194%	2,341	1,219	1,122	192%
2830 Misc Recreation Expenses					105	-	105	
<b>Total 2800 Recreation &amp; Events Expenses</b>	<b>7,756</b>	<b>7,934</b>	<b>(178)</b>	<b>98%</b>	<b>16,361</b>	<b>11,309</b>	<b>5,052</b>	<b>145%</b>
<b>2900 Utilities</b>								
2910 Garbage	921	682	239	135%	5,170	5,420	(251)	95%
2920 PG&E electric	26	26	0	101%	176	1,782	(1,606)	10%

2930 PG&E gas	2,196	1,435	761	153%	51,987	44,227	7,760	118%
2940 Telephone/Internet	205	150	55	137%	1,273	1,050	223	121%
2950 Water Service	3,128	2,100	1,028	149%	10,428	14,700	(4,272)	71%
<b>Total 2900 Utilities</b>	<b>6,477</b>	<b>4,393</b>	<b>2,083</b>	<b>147%</b>	<b>69,034</b>	<b>67,179</b>	<b>1,854</b>	<b>103%</b>
3500 Webster Loan					25,000	39,000	(14,000)	64%
5000 Capital Improvements					14,446		14,446	
<b>Total Expenditures</b>	<b>178,521</b>	<b>162,041</b>	<b>16,480</b>	<b>110%</b>	<b>773,877</b>	<b>768,909</b>	<b>4,968</b>	<b>101%</b>
<b>Net Revenue</b>	<b>(103,596)</b>	<b>(110,987)</b>	<b>7,391</b>	<b>93%</b>	<b>512,027</b>	<b>557,149</b>	<b>(45,122)</b>	<b>92%</b>